

EXHIBIT 21
9/28/12 ZAVIN DECLARATION
CASE NO. 12-4175-WHP

LeAnn Piotrowski

From: Nunzio Castellano <nucastel@gmail.com>
Sent: Sunday, February 19, 2012 9:56 PM
To: Dylan Bates
Subject: PolTV
Attachments: poltv finance 2.19.12.xlsx; poltv 2.18.12.xlsx

Dylan,

Please see attached. The "projection" spreadsheet can be altered to reflect different monthly subscriber amounts. Certain amounts, including the royalty amounts and data transmission fees will change along with any changes made to the number of subs, so it should be the most accurate representation to date. The liabilities are accurate to date, as are the subscriber numbers. There is additional data for you to review, should you care to. Please let me know if you have any questions...

Thanks for taking the meeting tonight. So annoying I know but I am really hoping we can make this work as a group...somehow.

Best,

Nunzio Castellano
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